

ABSTRACT OF THE DISCLOSURE

An SOI layer is formed on a substrate of a semiconductor device, and one or more elements are formed on the SOI layer. One or more grooves are formed in a substrate of the semiconductor device by removing part of the substrate. The groove is formed directly below an element for which dielectric loss caused by the substrate is assumed. Because silicon crystal constituting a dielectric is only present thinly at the groove or is completely absent therefrom, the dielectric loss of the element located above this groove is then very small. If this element is a constituent element of a high frequency circuit, the high frequency circuit thus displays high responsiveness and stability with respect to high frequency signal processing.